

**UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

In re:)	
)	
Petition of Andrew Paul Shimmin, as)	Case No. _____
Liquidator of Comfort Jet Aviation, Ltd.,)	Chapter 15
)	
)	
Debtor in a Foreign Proceeding.)	
)	

AFFIDAVIT OF MR. ANDREW PAUL SHIMMIN WITH EXHIBITS

AFFIDAVIT

ISLE OF MAN)	
)	ss.
CITY OF DOUGLAS)	

COMES NOW, Andrew Paul Shimmin an individual, first being duly sworn upon oath,
does allege and state:

1. My name is Andrew Paul Shimmin. I am the founding partner of Shimmin Wilson, Chartered Accountants. I submit this Affidavit in support of the Petition for Recognition of Foreign Proceeding, as the Liquidator of Comfort Jet Aviation, Ltd. ("CJA") for recognition of the Isle of Man liquidation proceeding of CJA as a foreign main proceeding pursuant to Chapter 15 of Title 11 of the United States Code. Except where otherwise stated, I have personal knowledge of the information contained in this Affidavit based in large part upon my review of the records of CJA and my work on this matter.

NEED FOR CHAPTER 15 RECOGNITION

2. The primary purpose of the request for recognition of a foreign main proceeding is to assist me in winding up the affairs of the Debtor and maximizing value to all creditors by pursuing assets that may be located in Oklahoma (namely, \$516,000 currently held in the United States' Court repository) and elsewhere in the United States (namely, an aircraft located in Wilmington, DE) and staying litigation which is currently pending in the United States District Court for the Western District of Oklahoma.

THE ISLE OF MAN LIQUIDATION PROCEEDING

3. On or about March 28, 2007, CJA was incorporated in the Isle of Man.
4. CJA was organized to operate and manage aircraft.
5. On or about September 6, 2021, pursuant to Section 226 of the Isle of Man Companies Act, 1931, and as applied by Section 182 of the Companies Act, 2006, the Board of Directors of CJA issued a Notice of an Extraordinary General Meeting of Contributories, as well as a Notice of a Meeting of Contributories and Creditors, which notified the shareholders and creditors of CJA that a meeting would be held on October 1, 2021 for the purpose of "having a full statement of the position of the Company's affairs, together with a list of the creditors and an estimated amount of their claim laid before them and for the purpose, if thought fit, of nominating a liquidator and of appointing a Committee of Inspection." The Notices are attached as Exhibit "A." The Notices further provided that they would be voting on the following Extraordinary Resolutions:

"THAT the Company be wound up and that a Liquidator be appointed; and

WHETHER a committee of inspection be appointed to assist the Liquidator".

6. On or about October 1, 2021, the contributories and creditors of CJA unanimously voted to appoint Mr. Andrew Paul Shimmin as liquidator of CJA for purposes of winding-up the affairs of CJA. *See Meeting Minutes, attached as Exhibit "B."*
7. At the October 1, 2021, meeting, CJA's contributories and creditors unanimously resolved, "THAT the Company be wound-up and that Mr. A P Shimmin be appointed as Liquidator." *See Exhibit "B."*
8. By filing dated October 1, 2021, the appointment of Mr. Shimmin, as the Liquidator for CJA has been accepted by the Isle of Man Companies Registry. As a result, such appointment is reflected in the public record that is maintained by the Registry. *See Exhibit "C."*
9. I have over 30 years' experience acting as liquidator of hundreds of liquidations and I am a chartered accountant as a member of the Institute of Chartered Accountants in England and Wales.
10. As liquidator, I represent the interests of all creditors and it is my role to maximize the value of CJA's assets for the benefit of all of CJA's creditors.
11. As liquidator, I am: 1) in sole control of CJA for the purpose of winding up its affairs, 2) collect all monies and accounts owed to CJA, 3) have authority to direct CJA in all legal matters or proceedings relating to CJA and CJA's property, and 4) have authority to market and sell CJA's property for the benefit of its creditors.
12. My principal and initial efforts as Liquidator have been to identify and take control of assets of CJA.
13. Further, on December 16 and 17, 2021, I attended mediation in a case which is pending in the United States District Court for the Western District of Oklahoma, *Insured Aircraft*

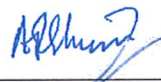
Title Service, LLC v. Comfort Jet Aviation, LTD, et al., Case No. 5:20-cv-00742. The mediator was an attorney in Oklahoma City, Oklahoma, Mr. Gary Chilton, Esq. The parties were unable to resolve the case.

CONCLUSION

14. I request that the Court recognize the Isle of Man liquidation proceeding of CJA as a foreign main proceeding. If the Court determines that the Isle of Man liquidation proceeding is not a foreign main proceeding, I request that the Court recognize the Isle of Man liquidation proceeding of a foreign nonmain proceeding.

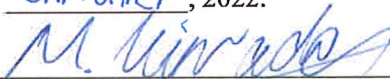
Further Affiant sayest not.

DATED this 10th day of JANUARY 2022.



Andrew Paul Shimmin

Subscribed and sworn before me this 10TH day of JANUARY, 2022.



Notary Public

My Commission Expires:

Matthew James Kinrade
Long & Humphrey
Advocates and Notaries
The Old Courthouse
Athol Street
Douglas
Isle of Man
IM1 1LD

Advocate, Notary Public and Commissioner
for Oaths

